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ORDER SHEET

IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

APO/72/2025
IA NO:GA/1/2025

M/S. POPAT AND KOTECHEA PROPERTY & ANR.
VS.
KOLKATA MUNICIPAL CORPORATION & ORS.

BEFORE :

THE HON'BLE JUSTICE RAJASEKHAR MANTHA
And
THE HON'BLE JUSTICE AJAY KUMAR GUPTA
Date : 8th December, 2025

Appearance :

Mr. Mainak Bose, Sr. Adv.
Mr. Sankarshan Sarkar, Adv.
Mr. Tanmoy Sett, Adv.
Sm. Sucheta Das, Adv.
...for appellant

Mr. Alak Kr. Ghosh, Adv.
Mr. Biswajit Mukherjee, Adv.
Mr. Fazlul Haque, Adv.
Ms. Manisha Nath, Adv.
... for KMC

Ms. Tapati Samanta, Adv.
...for State/respondent no.6

1. The matter has been heard at length before this Court. The subject matter of challenge is an order dated 18th September, 2025 passed by the Learned Single Judge.
2. The writ petitioner was aggrieved before the Single Bench, by an order dated 24th December, 2019 passed by the Hearing Officer, KMC. The said proceeding before the Hearing Officer commenced with the notice issued by the KMC on 11th December, 2019. Several such similar notices of proposed revaluation were issued in respect of the subject premises.
3. The writ petitioner is the superior lessor in respect of a Ground plus Four storied building at Karl Marx Sarani near Cittaranjan Avenue. The writ petitioner has been litigating against the Municipal Corporation since 2002. Several valuations made by the Municipal Commissioner, inter alia, under Section 192 of the Kolkata Municipal Corporation Act have come to be challenged before this Court since the year 2002 all the way down to 2013 and appeals carried therefrom.
4. Three several writ petitions were pending before the Single Bench of which WPO No. 847 of 2013, was being heard from time to time. The last two of the two writ petitions, being WP No. 166 of 2014 and WP No. 109 of 2016, resulted in orders that came to be challenged before a Division Bench and finally, before the Hon'ble Supreme Court.
5. The Hon'ble Supreme Court by order dated 14th February, 2020 passed in SLP(Civil) Appeal No. 22074 of 2018, in effect set aside the orders of the Single and Division Benches passed in the last two writ petitions

being WP No. 166 of 2014 and WP No. 109 of 2016 and permitted the petitioner, appellant before this Court, to amend WPO 847 of 2013 to include all grounds, that were subject matter of the SLP.

6. WPO 30 of 2024 and WPO 354 of 2020 came to be filed later, inter alia, on the grounds as in the amended WPO 847 of 2013.
7. All three writ petitions namely, WPO 847 of 2013, WPO 30 of 2024 and WPO 354 of 2020 came to be finally heard before the Single Bench. The substance of the grievance of the appellants before the Single Bench was that the Municipal Corporation should not have reopened, any valuation of the said property for the years 1993-94, 1999-00, 2005-06 and 2011-12, in the year 2019 in view of an amendment to the Kolkata Municipal Corporation Act of 2017, which has brought into force on 1st April, 2017.
8. Between 2013 and 2017, the petitioner came to challenge various valuations made by the KMC either on the ground that the tenants were liable to pay the sum or no notice was given to the tenants in question. At no point of time did the writ petitioner file any annual return for the said property in terms of Sections 181(3) of 2017 and 182A of 2017 post April, 2017.
9. The Municipal Commissioner, therefore, in exercise of powers under Section 192, was entitled to determine any undervaluation or less property tax payable to the KMC. Needless to mention, the writ petitioner/appellant availed all Municipal services for the entire period from 1994.

10. The Single Bench, however, having regard to the calculations involved and the Rent Based Assessment prior to 2017 as opposed to Unit Area Assessment post 2017, deemed it appropriate that the writ petitioner should be relegated to the Municipal Assessment Tribunal against the order of the Hearing Officer.
11. Mr. Mainak Bose, learned senior Counsel would argue before this Court that the Single Bench fell in error in passing the impugned order since a substantial question is involved. It is also argued that as many as 17 grounds, inter alia, of no notice being served on individual tenants, and violation of the provisions of Section 179(2)(b) having been urged, the Single Bench ought to have entertained the writ petition and adjudicated the claims of the writ petitioner.
12. This Court is of the view that, the writ petitioner is guilty of approbation and reprobation and has been changing his stance and from time to time since 2013 till date.
13. There are no serious question of law involved, which a Municipal Assessment Tribunal would be incapable of dealing with. The Tribunal can also deal with the infraction of any provisions of the Kolkata Municipal Corporation Act, particularly, Section 179(2)(b), if the same is found sustainable in law.
14. Having regard to the above, this Court is of the view that the impugned order dated 18th September, 2025 calls for no interference by this Court. The appellant may approach the Municipal Assessment Tribunal within a

period of 10(ten) days from date. If such approach is made, the Tribunal shall dispose of the appeal, preferably, within a period of two months thereof.

15. The appellant shall be liable to comply with all the provisions under the applicable Rules for preferring such appeal.
16. With the above observation, the appeal APO/72/2025 along with the stay application is disposed of.
17. Let the parties be supplied with the certified copy of this order subject to compliance with the necessary formalities.

(RAJASEKHAR MANTHA, J.)

(AJAY KUMAR GUPTA , J.)